

## EXHIBIT 70

## Message

**From:** Burd, Jeff W MKG [Burd, Jeff W MKG]  
**Sent:** 4/17/2007 9:02:22 PM  
**To:** Kaiman, Vince J  
**CC:** Lesnak, Robert A; France, Kimberly P; Harper, Karen; Elsbernd, Brian D; Neely, Kate M  
**Subject:** RE: Methadone

Well, we were able to get at this data quicker than I expected (with Kate's help). I also brought Brian into the loop to ensure that we were analyzing the segmentation correctly.

The official "Addition Treatment Clinics" segmentation is only 2.6% of the 40MG sales I outlined below. As Brian pointed out, the number is likely higher as some of the "Hospitals" segmentation could include dispensing for AT. However, Chain, Independent, and Food account for 90% of sales. And when I add in other segmentation likely not dispensing for AT (mail, LTC, etc.) I get close to 95% of sales.

So likely the correct number is 3-5%.

Let me know if you want any backup on this.

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-----Original Message-----

**From:** Burd, Jeff W MKG  
**Sent:** Tuesday, April 17, 2007 3:13 PM  
**To:** Kaiman, Vince J  
**Cc:** Lesnak, Robert A; France, Kimberly P; Harper, Karen  
**Subject:** RE: Methadone

Okay, I'll start to look into it.

Yeah, it would be through chargebacks. The issue is that the contract numbers and buying groups would not give you the answer, but the end customer on the chargeback would in theory be segmented as a clinic or otherwise. So I'll try to pull these sales by customer segmentation, and assuming this is correct, should give us the answer. I'll email back when I have an answer.

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-----Original Message-----

**From:** Kaiman, Vince J  
**Sent:** Tuesday, April 17, 2007 3:05 PM  
**To:** Burd, Jeff W MKG  
**Cc:** Lesnak, Robert A; France, Kimberly P; Harper, Karen  
**Subject:** Re: Methadone

Yeah. We really need to take a stab at this. Would chargebacks help?

----- Original Message -----

**From:** Burd, Jeff W MKG  
**To:** Kaiman, Vince J  
**Cc:** Lesnak, Robert A; France, Kimberly P; Harper, Karen  
**Sent:** Tue Apr 17 14:57:48 2007  
**Subject:** RE: Methadone

Vince,

The way I pulled the data (and the way it looks in the system), I can't really distinguish between retail and clinics. I called Mike Neely to pose the question to him and he said that they have had the same struggle of not being able to get to a definitive number on this.



However, that being said he thought that the number would be max of 15-20%, and possibly less. Let me know if you need more specific than that...if so I can try to find a way, but it will not be a standard data pull, so it may not be quick.

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-----Original Message-----

From: Kaiman, Vince J  
Sent: Tuesday, April 17, 2007 2:47 PM  
To: Burd, Jeff W MKG  
Cc: Lesnak, Robert A; France, Kimberly P; Harper, Karen  
Subject: Re: Methadone

Thanks. This is perfect. Can u also find out of the 40mg sales into the channel how much of it ends up in clinics (who source from the wholesaler)?

----- Original Message -----

From: Burd, Jeff W MKG  
To: Kaiman, Vince J  
Sent: Tue Apr 17 14:02:07 2007  
Subject: Methadone

Vince,

I have a spreadsheet with backup if you want, but in case you can't open I'll briefly summarize here.

It is definitely more profitable to move from the 40MG to either the 5MG or the 10MG. But it is much more profitable to move to the 10MG. The major reason behind this is that we actually have a better cost position on the 10MG than the 5MG (\$1.36 for the 10MG vs. \$1.85 for the 5MG), likely due to volume (10MG is over 5x the 5MG). So even though the ASP is higher (per MG) on the 5MG, overall the 10MG is a better move (it would also be less of a cost increase for customers).

I ran new numbers on the 40MG and for the last 12 months I show contract sales of approximately \$8M, at a gross margin of \$6M. Moving to the 5MG would result sales/margin of \$12M/\$6.5M, and moving to the 10MG would result in sales/margin of \$9M/\$7M.

Let me know (or call) if you have any more questions or need more detail.

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